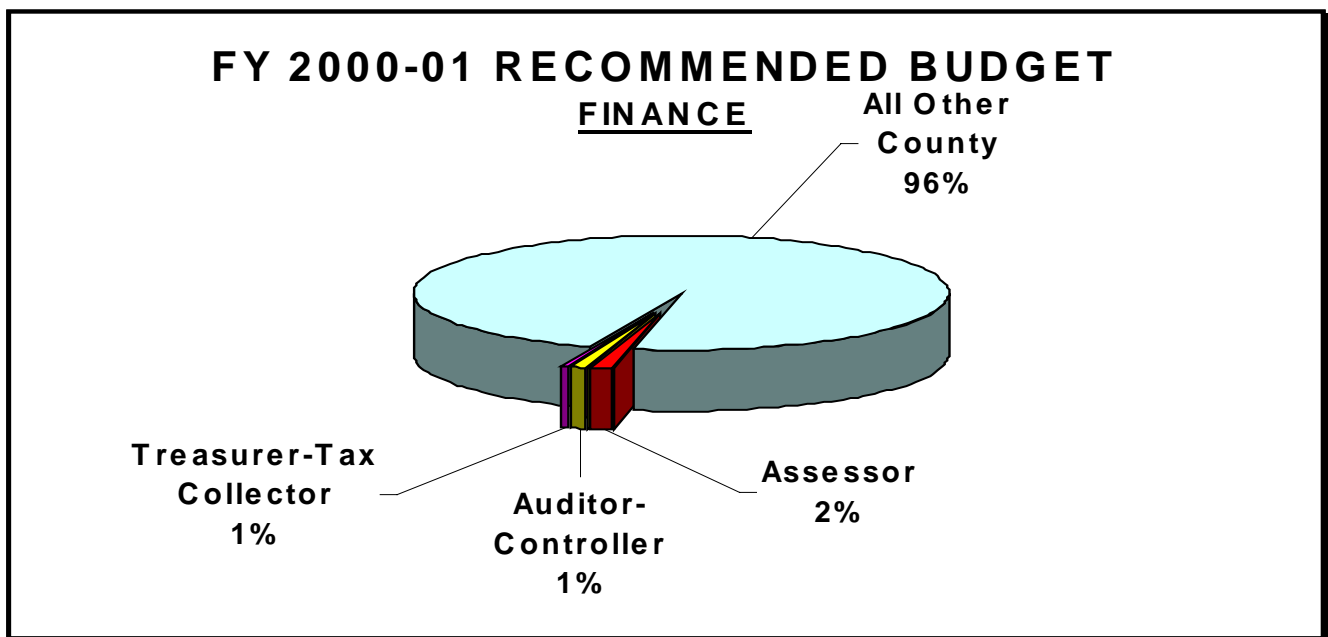


## PLACER COUNTY FY 2000-01 PROPOSED BUDGET

This functional group includes three county departments, the Assessor, the Auditor-Controller, and the Treasurer-Tax Collector.

### SUMMARY OF TOTAL BUDGETS & POSITIONS BY FUNCTIONAL GROUPING & DEPARTMENT

FINANCE FUNCTIONAL GROUPING	FY 1999-00 FINAL BUDGET	FY 1999-00 ALLOC'D POSITIONS	FY 2000-01 REC'D BUDGET	FY 2000-01 REC'D POSITIONS
DEPARTMENTS:				
Assessor	\$4,645,921	73	\$4,886,809	73
Auditor-Controller	2,151,049	36	2,308,924	36
Treasurer-Tax Collector	1,740,176	25	1,840,229	25
<b>TOTAL APPROPRIATIONS:</b>	<b>\$8,537,146</b>	<b>134</b>	<b>\$9,035,962</b>	<b>134</b>



# ASSESSOR

GENERAL FUND 100 — 10370  
Bruce Dear, Assessor

BUDGET CATEGORY	FY 98-99 ACTUAL	FY 99-00 FINAL BGT	FY 00-01 DEPT REQ	FY 00-01 CEO REC	REC %CHG	FY 00-01 BOS ADPT
SALARIES/BENEFITS	\$3,365,221	\$3,922,120	\$4,379,198	\$4,175,201	6%	\$0
SERVICES/SUPPLIES	502,152	631,801	645,088	645,088	2%	0
OTHER CHARGES	0	0	0	0	0%	0
FIXED ASSETS	3,579	4,000	104,000	0	-100%	0
CHGS. FROM DEPTS	158,922	138,500	130,170	130,170	-6%	0
<b>GROSS BUDGET</b>	\$4,029,874	\$4,696,421	\$5,258,456	\$4,950,459	5%	\$0
LESS: CHGS TO DEPTS	(79,461)	(50,500)	(63,650)	(63,650)	26%	0
<b>NET BUDGET</b>	\$3,950,413	\$4,645,921	\$5,194,806	\$4,886,809	5%	\$0
LESS: REVENUES	(1,877,137)	(1,696,550)	(1,830,550)	(1,830,550)	8%	0
<b>NET COUNTY COST</b>	\$2,073,276	\$2,949,371	\$3,364,256	\$3,056,259	4%	\$0
ALLOC. POSITIONS	70	73	78	73	0%	0

## Mission and Objectives

The mission of the Assessor's Department is to perform all property assessment duties that are constitutionally and statutorily directed to the County Assessor. The Assessor's Department will complete all assessment responsibilities at the least possible cost to the public, in a manner which is responsive and reflects quality, integrity and fairness.

To accomplish this mission, the department has identified the following objectives:

1. Secured Roll Maintenance: Create and maintain detailed, dynamic property maps and records for the purpose of creating an annual assessment roll containing over 122,500 parcels of property; review and process 38,000 recorded documents; develop an electronic base map for the Roseville area, and maintain the countywide base map for the County Geographic Information System (GIS). (\$1,394,415 and 20.75 positions)
2. Real Property Valuation: Appraise all property subject to annual valuation; reappraise 19,700 parcels subject to Proposition 8 declines in value; appraise 13,500 parcels with new construction and 20,000 parcels subject to change of ownership; review appraisal appeals 550; and perform 5,150 other appraisals. (\$1,780,819 and 26.50 positions)
3. Unsecured Roll Preparation: Appraise and enroll all unsecured property representing 23,375 assessments, which are primarily business property and fixtures subject to annual reappraisal. (\$336,004 and 5.00 positions)
4. Supplemental Roll: Complete multiple, sequential tasks associated with continual enrollment and maintenance to the supplemental assessment roll representing 33,500 parcels and respond to public

inquiries resulting from the complex nature of supplemental statutes. (\$1,108,812 and 16.25 positions)

5. Exemptions/Exclusion Programs: To provide forms, determine eligibility, maintain supportive documentation and audit annual claims for 65,640 property tax exemptions. (\$168,002 and 2.50 positions)
6. Audit Program: Complete over 60 statutorily mandated property tax audits, and approximately 30 non-mandatory audits. (\$268,803 and 4.00 positions)
7. Administration: Process all payroll, personnel and procurement documents; maintain correspondence and production logs; and coordinate preparation of the budget and other administrative reports and projects. (\$201,602 and 3.00 positions)

### Performance Measures

OBJ NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS	98-99 ACTUAL	99-00 CURR EST	00-01 REQ BGT EST	00-01 REQ BGT \$'S	REQ POS
1.	Total Number of Parcels - Secured Roll	QNTY	113,600	116,000	122,500	\$1,414,074	20.75
	Cost per Unit	Dollars	N/A	\$9.41	\$11.54		
2.	Total Real Property Valuations	QNTY	53,200	58,000	59,000	\$1,805,926	26.50
	Cost per Unit	Dollars	N/A	\$30.30	\$30.61		
3.	Total Assessments - Unsecured Roll	QNTY	22,175	22,425	23,375	\$340,741	5.00
	Cost per Unit	Dollars	N/A	\$12.93	\$14.58		
4.	Total Supplemental Assessments	QNTY	24,000	29,000	33,500	\$1,124,445	16.25
	Cost per Unit	Dollars	N/A	\$31.71	\$33.57		

### Fiscal and Policy Issues

The AB 719 program provides funding to enhance property tax administration systems, including workload growth since FY 1993-94 in mandatory and non-mandatory audits; Proposition 8 decline in value assessments; canvass of property for new assessments; preparing a defense for each appeals case scheduled by the Assessment Appeals Board, and maximizing completeness and accuracy of the assessment roll. Without AB 719 funding the Assessor's budget would experience a significant increase in cost to the General Fund.

### Recommended Expenditures

Recommended expenditures have increased due to the cost-of-living adjustments for salaries and benefits, full year costs for three new positions added in FY 1999-00, and four pending reclassification requests. Also recommended is inclusion of sufficient overtime necessary to support a portion of the growth in the Assessor's workload (\$17,410). The increased costs are offset, in part, by anticipated employee retirements and expected turnover, for budgeted salary savings of \$75,123.

## AUDITOR - CONTROLLER

GENERAL FUND 100 — 10250  
Dave Irwin, Assistant Auditor-Controller

BUDGET CATEGORY	FY 98-99 ACTUAL	FY 99-00 FINAL BGT	FY 00-01 DEPT REQ	FY 00-01 CEO REC	REC %CHG	FY 00-01 BOS ADPT
SALARIES/BENEFITS	\$1,974,322	\$2,015,321	\$2,110,483	\$2,086,279	4%	\$0
SERVICES/SUPPLIES	356,515	212,173	325,325	325,325	53%	0
OTHER CHARGES	1	0	0	0	0%	0
FIXED ASSETS	4,007	10,410	0	0	-100%	0
CHGS. FROM DEPTS	117,544	1,145	1,070	1,070	-7%	0
<b>GROSS BUDGET</b>	\$2,452,389	\$2,239,049	\$2,436,879	\$2,412,674	8%	\$0
LESS: CHGS TO DEPTS	(309,281)	(88,000)	(103,750)	(103,750)	18%	0
<b>NET BUDGET</b>	\$2,143,108	\$2,151,049	\$2,333,129	\$2,308,924	7%	\$0
LESS: REVENUES	(744,523)	(534,391)	(568,000)	(639,325)	20%	0
<b>NET COUNTY COST</b>	\$1,398,585	\$1,616,658	\$1,765,129	\$1,669,599	3%	\$0
ALLOC. POSITIONS	36	36	36	36	0%	0

### Mission and Objectives

To provide an effective financial accounting and reporting service on a timely basis.

To accomplish this mission, the department has identified the following objectives:

1. Tax/Property Management Accounting: To provide property tax accounting services for special assessment funds, special districts, bond and other funds receiving property tax apportionment; and to maintain fixed asset records. (\$408,249 and 5.79 positions)
2. Special Accounting Services: To provide accounting services to the Health & Human Services Department and for numerous grants; prepare Court distributions and reports; monitor cash flow for county investments and monitor investment transactions; and reconcile warrants. (\$773,210 and 12.04 positions)
3. Special Accounting Projects: To implement new systems, re-engineer business processes, and deal with related issues and projects. (\$383,329 and 3.04 positions)
4. General Accounting: To provide month-end and annual accounting reports, to issue payment warrants to vendors; to process accounting transactions, and provide other required financial reports. (\$872,090 and 15.13 positions)

## Fiscal and Policy Issues

The Auditors Office is requesting that all 36 allocated positions be funded. This will eliminate the use of overtime and extra help that was required for the installation of two new systems. The department is currently working with the CEO and the Personnel Department to redefine the 36 positions to match the duties required by the new financial system and the transfer of most internal audit tasks to the Auditor's Office.

## Performance Measures

Obj No.	Workload / Performance Indicator & Measure	Unit of Meas	Actual 1998-99	Curr Est 1999-00	Req Bgt Est 2000-01	Req Bgt \$'s 2000-01	Req Pos
1.	No. of Taxing Agencies	QNTY	116	117	112	\$408,249	5.79
	Cost per Tax Agency	Dollars	N/A	\$2,694	\$3,645		
2.	No. of Employees Payrolled	QNTY	3,315	3,065	3,185	\$773,210	12.04
	Cost per Employee	Dollars	N/A	\$233	\$243		
3.	No. of Systems for Implementation	QNTY	12	11	3	\$383,329	3.04
	Cost per System	Dollars	N/A	\$49,770	\$127,772		
4.	No. of Funds and Subfunds Provided Acct. Services	QNTY	650	649	660	\$872,090	15.13
	Cost per Fund	Dollars	N/A	\$1,021	\$1,321		

## Recommended Expenditures

Recommended expenditures have increased for salaries and benefits due to approved cost-of-living adjustments and merit increases for the 34.25 allocated positions currently funded. In addition, the Auditor will require contracts with outside vendors to maintain the Countywide Payroll System (\$50,000); to transfer the daily financial reports to CD ROM (\$16,600); and to archive 800,000 accounting documents on microfilm (\$15,400).

## TREASURER – TAX COLLECTOR

GENERAL FUND 100 — 10340  
Jenine Windeshausen, Treasurer-Tax Collector

BUDGET CATEGORY	FY 98-99 ACTUAL	FY 99-00 FINAL BGT	FY 00-01 DEPT REQ	FY 00-01 CEO REC	REC %CHG	FY 00-01 BOS ADPT
SALARIES/BENEFITS	\$919,959	\$1,241,900	\$1,389,861	\$1,364,602	10%	\$0
SERVICES/SUPPLIES	496,593	613,196	555,783	555,783	-9%	0
OTHER CHARGES	0	0	0	0	0%	0
FIXED ASSETS	0	0	5,000	0	0%	0
CHGS. FROM DEPTS	4,177	1,080	27,845	27,845	2478%	0
<b>GROSS BUDGET</b>	\$1,420,729	\$1,856,176	\$1,978,489	\$1,948,229	5%	\$0
LESS: CHGS TO DEPTS	(35,345)	(116,000)	(108,000)	(108,000)	-7%	0
<b>NET BUDGET</b>	\$1,385,384	\$1,740,176	\$1,870,489	\$1,840,229	6%	\$0
LESS: REVENUES	(3,923,301)	(2,570,823)	(2,585,417)	(2,835,417)	10%	0
<b>NET COUNTY COST</b>	(\$2,537,917)	(\$830,647)	(\$714,928)	(\$995,188)	-20%	\$0
ALLOC. POSITIONS	25	25	25	25	0%	0

### Mission and Objectives

To act with the recognition that the county exists to serve the public. To render superior service and fulfill the Treasurer-Tax Collector's responsibilities with integrity while collecting, safeguarding and managing cash flows.

To continually maximize resources, human and technical, to achieve better service, more productivity and greater efficiency while controlling and reducing expenses. To work collaboratively with all departments and agencies, supporting their needs and goals in the spirit of teamwork to better serve the public through combined efforts; and to prepare and plan for change.

To accomplish this mission, the department has identified the following objectives:

1. **Tax Collections and Controls:** To make timely deposits with the Treasury of all monies received by the Tax Collector and file a statement with the Auditor covering cash deposited with the Treasury. To settle all current roll taxes with the Auditor. To collect, post and control charges of all property taxes including secured and unsecured tax bills, and supplemental tax bills pursuant to SB 813; to process and collect corrected tax bills. To collect and process water charges, and senior citizens tax deferments. (\$661,917 and 8.30 positions)
2. **Treasury Cash Flow Operations:** To maintain separate and independent fund ledgers for each public entity as required by law and to accept the deposits of monies received by them; to pay county and district checks when properly sanctioned, issued and funds are available; to maintain average daily balances and apportion interest earnings. To maintain a general ledger of all money in the county for which the Treasurer has custodianship. To maintain and reconcile Treasurer bank accounts. (\$397,853 and 3.60 positions)

3. Business & Chain Licenses: To collect and process business licenses and snow chain installer permits. (\$102,828 and 1.70 positions)
4. Investments: To invest idle funds of the County Treasury, including Placer County departments, special districts and schools, until required for expenditure. To prepare monthly investment reports and annual investment policy. (\$227,386 and 2.50 positions)
5. Financing: To assist in the issuance of approved debt financing, to bill and collect special assessments for 1911 Act Improvement Districts as required by law, and to pay bondholders of 1911 and 1915 Act Bonds and school bonds. This includes recording of all such transactions by posting to accounts and by controlling the fund balances of all such bond issues. (\$59,799 and 0.90 positions)
6. Forced Tax Collections: To force collection of delinquent secured taxes on parcels through land sales, to force collection of delinquent unsecured taxes, including supplemental unsecured taxes through liens and attachment of other assets, and other available means. (\$239,078 and 3.00 positions)
7. Department Administration: To provide management and administrative support to the Treasurer-Tax Collector divisions. To provide administrative and clerical support to the Treasury Oversight Committee including agenda scheduling, clerking meetings, preparing and submitting annual BOS resolutions and ordinances, and conducting public-at-large recruitments as required. (\$289,626 and 5.00 positions)

### Performance Measures

Obj No.	Workload / Performance Indicator & Measure	Unit of Meas	Actual 1998-99	Curr Est 1999-00	Req Bgt Est 2000-01	Req Bgt \$'s 2000-01	Req Pos
1.	No. of Secured Tax Collections	QNTY	113,855	116,728	120,000	\$512,985	6.40
	Cost per Collection	Dollars	N/A	\$4.03	\$4.27		
2.	Treasury Receipts, Disbursements, Financial Recordkeeping and Reporting Hours	QNTY	6,136	5,408	7,488	\$397,853	3.60
	Cost per Hour	Dollars	N/A	\$70.49	\$53.13		
3.	Business Licenses Issued	QNTY	6,750	6,900	7,160	\$102,828	1.70
	Cost per License Issued	Dollars	N/A	\$15.84	\$14.36		
4.	No. of Investment Transactions	QNTY	490	510	500	\$113,693	1.25
	Cost per Invest. Transaction	Dollars	N/A	\$219	\$227		

### Recommended Expenditures

Recommended expenditures have increased primarily due to the cost-of-living adjustment for salaries and benefits, increased extra help to backfill employees involved in Megabyte System testing and implementation, and hiring of a Senior Account Clerk, for a total of 24 filled positions in the department. In March 2000, the Treasurer initiated a lease for a folding/stuffing machine at \$500 per month, and the continuation of this lease is recommended for FY 2000-01. The increased costs are partially offset by a decrease for contracted services.